

# HOUSE . . . . . No. 2319

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By Mr. Tobin of Quincy, petition of A. Stephen Tobin and others relative to real estate tax exemptions to surviving spouses of veterans killed in combat. Revenue.

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## The Commonwealth of Massachusetts

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### PETITION OF:

A. Stephen Tobin  
Anne M. Gobi

Paul J.P. Loscocco

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In the Year Two Thousand and Five.

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### AN ACT RELATIVE TO REAL ESTATE EXEMPTIONS TO SURVIVING SPOUSES OF VETERANS KILLED IN COMBAT.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Section 5 of chapter 59 of the General Laws, as appearing in  
2 the 1998 Official Edition, is hereby amended by striking out  
3 clause twenty-second D and inserting in place thereof the  
4 following clause:—

5 Twenty-Second D. Real estate to the amount of one hundred  
6 percent of the taxable valuation of real property of the surviving  
7 spouses of soldiers or sailors who lost their lives as the result of  
8 injuries sustained from combat; provided death occurred within  
9 six months of sustaining said injuries, provided, further that such  
10 surviving spouse has remained unmarried and said real estate is  
11 occupied by such surviving spouse as a domicile. No real estate  
12 shall be so exempt which has been conveyed to such surviving  
13 spouse to evade taxation. The amount of the exemption shall be  
14 borne by the commonwealth, and the state treasurer shall annually  
15 reimburse the city or town for the amount of the tax which other-  
16 wise would have been collected for this exemption.